



JOHN L. SCOTT, SHERIFF

**County of Los Angeles**  
**Sheriff's Department Headquarters**  
**4700 Ramona Boulevard**  
**Monterey Park, California 91754-2169**



March 25, 2014

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
Los Angeles, California 90012

Dear Supervisors:

**TIMELINE FOR THE IMPLEMENTATION OF THE RECOMMENDATIONS  
MADE IN THE AUDITOR-CONTROLLER'S FORENSIC BUDGET  
AUDIT REPORT OF DECEMBER 20, 2013**

Attached is the Los Angeles County Sheriff's Department's (Department) response to the Board of Supervisors' request for a timeline for the implementation of each recommendation contained in the Auditor-Controller's Forensic Budget Audit Report of December 20, 2013 (Board Agenda Item 14-C, January 22, 2013).

If there are questions regarding the Department's response, please contact Division Director Glen Dragovich, Administrative and Training Division, at (323) 526-5191.

Sincerely,

JOHN L. SCOTT  
SHERIFF

**TIMELINE FOR THE IMPLEMENTATION OF THE RECOMMENDATIONS MADE IN  
THE AUDITOR-CONTROLLER'S FORENSIC BUDGET AUDIT REPORT OF  
DECEMBER 20, 2013**

**SHERIFF'S STAFFING**

**RECOMMENDATION 1:**

The Sheriff's Department should review all of the administrative support functions currently staffed by sworn personnel that do not require law enforcement powers to determine if these functions could be assigned to non-sworn personnel.

**Sheriff's Response to Recommendation 1: Agree**

The Department will conduct a review of all administrative support functions currently staffed by sworn personnel that do not require law enforcement powers and will determine if these duties should be assigned to non-sworn personnel.

**Implementation Timeline Recommendation 1:**

The Department will complete Recommendation 1 by June 30, 2014. If required, classification studies will be initiated.

**RECOMMENDATION 2:**

The Auditor-Controller should conduct an objective analysis of the Sheriff's review of administrative and support functions currently staffed by sworn personnel that do not require law enforcement powers.

**Sheriff's Response to Recommendation 2: Agree**

The Department will work with the Auditor-Controller to ensure the necessary information is made available to assist the Auditor-Controller during their analysis of sworn personnel's administrative and support functions within the Department.

**Implementation Timeline Recommendation 2:**

The Department will submit the results of its review to the Auditor-Controller by June 30, 2014.

**RECOMMENDATION 3:**

Sheriff's management should create a searchable database for all sworn staff injured or working on light duty.

Sheriff's Response to Recommendation 3: Agree

The Department will continue to provide input to the Chief Executive Office (CEO) who is currently evaluating Los Angeles County's (County) requirements for a Case Management System to track injured or ill employees.

Implementation Timeline Recommendation 3:

The Department met with the CEO's Public Safety Cluster on February 13, 2014, and learned of the CEO's intent to seek a Request for Proposal for a comprehensive Case Management System to track injured or ill employees. The Department will utilize the new system when it becomes available.

**RECOMMENDATION 4:**

The Sheriff's Department should require loaned employees be entered into Electronic Human Resources (eHR).

Sheriff's Response to Recommendation 4: Agree

The Department will require all loans of employees to other units to be processed through the eHR system to improve the accuracy of the Department's financial record keeping.

Implementation Timeline Recommendation 4:

A draft policy has been written and it is anticipated that it will be approved by April 30, 2014.

**FOLLOW-UP ON PRIOR REVIEW RECOMMENDATIONS**

**RECOMMENDATION 1 FROM THE 2003 REPORT:**

The Sheriff's Department should work with the CEO to expand the budget development process to include a substantive review of key trends in services areas, issues and challenges that need to be addressed, or changes in demand for service that could drive staffing requirements.

**Sheriff's Response to Recommendation 1: Agree**

The Department, in conjunction with the CEO's office, will continue to expand the budget development process to include review of key trends in the core service areas – patrol, investigative, custody services and court services; to include issues and challenges that need to be addressed, and changes in demand for service that could drive staffing requirements.

**Implementation Timeline Recommendation 1:**

The Department met with the CEO's Public Safety Cluster on February 13, 2014, and agreed the current budget development process includes the core components of the recommendation.

**RECOMMENDATION 4 FROM THE 2003 REPORT:**

The Sheriff's Department, in coordination with the CEO, should consider budgeting and tracking reimbursed overtime expenditures incurred by providing services to contract events, or in meeting grant requirements, separately from other overtime. The budget amounts for reimbursed overtime should be flexible to not discourage the use of this overtime.

**Sheriff's Response to Recommendation 4: Agree**

The Department will work with the CEO regarding the flexibility of separate budgets for reimbursed and non-reimbursed overtime for contract service events and limited term grants.

**Implementation Timeline Recommendation 4:**

The Department met with the CEO's Public Safety Cluster on February 13, 2014, and discussed establishing separate budgets for reimbursed and non-reimbursed overtime for contract service events and limited term grants. The CEO agreed to consider this recommendation and to discuss the potential implementation at a future date.

**RECOMMENDATION 5 FROM THE 2003 REPORT:**

The Sheriff's Department should consider working with the CEO and Auditor-Controller to establish one budget unit, whereby the Department budget would be formally controlled on a Department-wide basis. It should additionally consider establishing eleven cost centers within the County's accounting system for information and monitoring purposes.

Sheriff's Response to Recommendation 5: Agree

The Department, CEO, Auditor-Controller, and the County would benefit by establishing one budget unit to control overall Department-wide expenditures, and the creation of the required cost centers in the County Electronic Countywide Accounting and Purchasing System (eCAPS) accounting system to monitor and control for service delivery accountability.

Implementation Timeline Recommendation 5:

The Department agrees with establishing one budget unit to control overall Department-wide expenditures and the creation of the required cost centers in eCAPS. Upon approval by the Board of Supervisors, the Department will implement the recommendation.

**RECOMMENDATION 6 FROM THE 2003 REPORT:**

The Sheriff's Department should consider working with the CEO to identify actual services and supplies (S&S) needs for the Department and develop a budget for services and supplies to ensure the Department's basic operating requirements are being adequately met.

Sheriff's Response to Recommendation 6: Agree

The Department will work with the CEO to develop an S&S budget to ensure the Department's mission critical needs are addressed to include funding the Department's deferred maintenance cost and priority technology needs of \$61.7 and \$82.7 million, respectively.

Implementation Timeline Recommendation 6:

On February 13, 2014, the Department met with the CEO's Public Safety Cluster and discussed the Department's 2014-15 Recommended Budget Requests that includes unmet S&S needs. The Department will continue to work with the CEO to address these critical S&S needs.

**RECOMMENDATION 8 FROM THE 2003 REPORT:**

The Sheriff's Department should consider developing an annual business plan prior to the initiation of the annual budget. The plan should clearly outline the organizations specific goals, discuss key trends, issues and challenges; and provide a clear strategic foundation for the budget process.

Sheriff's Response to Recommendation 8: Agree

Using the Department's annual divisional needs and staffing requests, Administrative and Training Division's Financial Programs Bureau will create a strategic foundation to support changes to the Department's annual budget request.

Implementation Timeline Recommendation 8:

On February 13, 2014, the Department and CEO's Public Safety Cluster met to discuss the Department's 2014-15 Recommended Budget Request that follows the annual guidelines and format set forth by the CEO. It is comprised of requests by each division based on their respective goals, trends, issues, and challenges as recommended in the Audit. The Department is prepared to implement any Board approved Countywide changes to the budget process.

**RECOMMENDATION 9 FROM THE 2003 REPORT:**

The Sheriff's Department should consider developing and implementing a performance measurement system to provide a meaningful evaluation of the effectiveness of programs and efforts relative to the Department's mission and goals.

Sheriff's Response to Recommendation 9: Agree

The Department will continue to publish its Year-in-Review performance measurement information to the CEO and the Board of Supervisors to ensure it meets the County's Strategic Plan.

Implementation Timeline Recommendation 9:

The Department met with the CEO's Public Safety Cluster on February 13, 2014, and agreed to continue publishing annual Year-in-Review performance measurement information.

## **BUDGET QUESTIONS**

### **RECOMMENDATION 5:**

The Sheriff's budget should be realigned to more accurately reflect actual salary, employee benefit and services, and supplies budget requirements.

#### **Sheriff's Response to Recommendation 5: Agree**

To better align the Department's budget to reflect its actual expenditure needs, structural deficits in the Department's salaries and employees benefits must be addressed, which would require either additional net County cost dollars or a reduction in Department service levels.

#### **Implementation Timeline Recommendation 5:**

On February 13, 2014, the Department met with the CEO's Public Safety Cluster to discuss realigning its Budget Units to more accurately reflect actual expenditures and ongoing operations. During the Fiscal Year 2014-15 Recommended phase of the budget process, the Department and CEO will address the Department's structural deficits in Salaries and Employee Benefits (S&EB) to better align the budget to reflect actual expenditure needs. S&S realignment will be addressed in subsequent phases of the Fiscal Year 2014-15 budget process.

### **RECOMMENDATION 6:**

The Sheriff's Department should review historic budgeted and actual amounts for intrafund transfers and revenues to determine if more accurate budgeted amounts can be developed.

#### **Sheriff's Response to Recommendation 6: Agree**

The Department will continue to review prior year's budgeted and actual amounts for intrafund transfers and revenues, and monitor current fiscal year trends in relation to appropriation requirements.

#### **Implementation Timeline Recommendation 6:**

On February, 13, 2014, the Department and CEO's Public Safety Cluster met to discuss the Department's 2014-15 Recommended Budget Request to include some limited adjustments to better align budgeted revenue amounts to actual collections. One example is the proposed reduction to the State Criminal Alien Assistance Program revenue due to shrinking Federal allocation of program funding. To fill these voids additional County resources will be required.

The Department will continue to review the prior year's budgeted and actual amounts for intrafund transfers and revenues, and monitor current fiscal year trends in relation to appropriation requirements.

**RECOMMENDATION 7:**

The Sheriff's budget should be better aligned to more accurately reflect actual budget requirements by budget unit.

Sheriff's Response to Recommendation 7: Agree

The Department will work with the CEO's Public Safety Cluster to better align budget units to reflect actual requirements.

Implementation Timeline Recommendation 7:

On February 13, 2014, the Department and CEO's Public Safety Cluster met to discuss the Department's 2014-15 Recommended Budget Request . The Fiscal Year 2014-15 Recommended Budget includes an initial attempt to realign its Budget Units to more accurately reflect actual expenditures and ongoing operations. The Department and CEO will continue to work together in future budget phases to better align the Department's budget units to reflect actual expenditure needs.